



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF WHITE LAKE WATER UTILITY

Principal Office: 615 SCHOOL STREET  
P.O. BOX 8  
WHITE LAKE, WI 54491

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** VILLAGE OF WHITE LAKE WATER UTILITY**Utility Address:** 615 SCHOOL STREET

P.O. BOX 8

WHITE LAKE, WI 54491

**When was utility organized?** 5/15/1975**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** JASON A WOLFE**Title:** SUPERINTENDENT**Office Address:**

615 SCHOOL STREET

P.O. BOX 8

WHITE LAKE, WI 54491

**Telephone:** (715) 882 - 8501**Fax Number:** (715) 882 - 5020**E-mail Address:**

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** PETER M PREBOSKE**Title:** PRESIDENT**Office Address:** BRAUN, PREBOSKE, & BRETTINGEN, S. C.

736 ACKLEY STREET

P.O. BOX 290

ANTIGO, WI 54409

**Telephone:** (715) 623 - 7696**Fax Number:** (715) 623 - 5010**E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** PETER M PREBOSKE**Title:** PRESIDENT**Office Address:** BRAUN, PREBOSKE, & BRETTINGEN, S. C.

736 ACKLEY STREET

P.O. BOX 290

ANTIGO, WI 54409

**Telephone:** (715) 623 - 7696**Fax Number:** (715) 623 - 5010**E-mail Address:****Date of most recent audit report:** 3/30/1998**Period covered by most recent audit:** 01/01/97 TO 12/31/97

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** JASON A WOLFE**Title:** SUPERINTENDENT**Office Address:**

615 SCHOOL STREET

P.O. BOX 8

WHITE LAKE, WI 54491

**Telephone:** (715) 882 - 8501**Fax Number:** (715) 882 - 5020**E-mail Address:**

---

**Name of utility commission/committee:** VILLAGE OF WHITE LAKE BOARD OF TRUSTEES

---

**Names of members of utility commission/committee:**

MR GORGON BRISTOL, TRUSTEE

MR DALE BROWN, TRUSTEE

MR GEORGE BUCHANAN, TRUSTEE

MR JOE E EDELMAN, PRESIDENT

MR JOHN HOFFMAN, TRUSTEE

---

**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**           **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

**Firm Name:** NONE**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

---

**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	98,088	94,189	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	29,460	30,887	<b>2</b>
Depreciation Expense (403)	19,826	18,869	<b>3</b>
Amortization Expense (404)	0		<b>4</b>
Taxes (408)	23,266	19,189	<b>5</b>
<b>Total Operating Expenses</b>	<b>72,552</b>	<b>68,945</b>	
<b>Net Operating Income</b>	<b>25,536</b>	<b>25,244</b>	
Income from Utility Plant Leased to Others (412-413)	0		<b>6</b>
<b>Utility Operating Income</b>	<b>25,536</b>	<b>25,244</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		<b>7</b>
Nonoperating Rental Income (418)	0		<b>8</b>
Interest and Dividend Income (419)	2,873	2,501	<b>9</b>
Miscellaneous Nonoperating Income (421)	0		<b>10</b>
<b>Total Other Income</b>	<b>2,873</b>	<b>2,501</b>	
<b>Total Income</b>	<b>28,409</b>	<b>27,745</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>11</b>
Other Income Deductions (426)	0		<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>28,409</b>	<b>27,745</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	14,022	14,343	<b>13</b>
Amortization of Debt Discount and Expense (428)	118	119	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0		<b>16</b>
Other Interest Expense (431)	0		<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>14,140</b>	<b>14,462</b>	
<b>Net Income</b>	<b>14,269</b>	<b>13,283</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(21,818)	(35,161)	<b>19</b>
Balance Transferred from Income (433)	14,269	13,283	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	60	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>22</b>
Appropriations of Surplus--Debit (436)	0		<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(7,549)</b>	<b>(21,818)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	2,873	4
<b>Total (Acct. 419):</b>	2,873	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	98,088	0	0	0	<b>98,088</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0				<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>98,088</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,088</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,048,972	903,385	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	226,648	206,822	<b>2</b>
<b>Net Utility Plant</b>	<b>822,324</b>	<b>696,563</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	0		<b>6</b>
Special Funds (125)	32,879	31,285	<b>7</b>
<b>Total Other Property and Investments</b>	<b>32,879</b>	<b>31,285</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	82,790	63,518	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	15,013	18,024	<b>11</b>
Other Accounts Receivable (143)	0		<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	24,881	28,616	<b>14</b>
Materials and Supplies (150)	4,045	4,045	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>126,729</b>	<b>114,203</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	3,430	3,549	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>3,430</b>	<b>3,549</b>	
<b>Total Assets and Other Debits</b>	<b>985,362</b>	<b>845,600</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	4,619	4,619	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(7,549)	(21,818)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(2,930)</b>	<b>(17,199)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	269,100	276,200	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>269,100</b>	<b>276,200</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	1,500	808	<b>28</b>
Payables to Municipality (233)	0	5,958	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	5,792	<b>31</b>
Interest Accrued (237)	2,142	2,192	<b>32</b>
Other Current and Accrued Liabilities (238)	632	518	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>4,274</b>	<b>15,268</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	714,918	571,331	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>985,362</b>	<b>845,600</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,048,972	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	0				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,048,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	226,648	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>226,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>822,324</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	206,822				<b>206,822</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	19,826				<b>19,826</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>19,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,826</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>226,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,648</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	4,045	4,045	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>4,045</u>	<u>4,045</u>	



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
MORTGAGE REVENUE BOND - 1976	37	428	625	1
MORTGAGE REVENUE BOND - 1993	82	428	2,805	2
<b>Total</b>			<b>3,430</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	4,619	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>4,619</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM MTG REV BDS	12/11/1975	12/01/2015	5.00%	154,000	<b>1</b>
WATER SYSTEM MORTGAGE REV BDS	02/01/1993	02/01/2033	5.25%	115,100	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>269,100</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	5,792	1
<b>Accruals:</b>		
Charged water department expense	768	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
TAX EQUIVALENT	22,498	5
<b>Total Accruals and other credits</b>	<b>23,266</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	28,290	6
Social Security taxes	768	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>29,058</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1976 MORTGAGE REVENUE BONDS	667	7,974	8,000	641	1
1993 MORTGAGE REVENUE BONDS	1,525	6,048	6,072	1,501	2
<b>Subtotal</b>	<b>2,192</b>	<b>14,022</b>	<b>14,072</b>	<b>2,142</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,192</b>	<b>14,022</b>	<b>14,072</b>	<b>2,142</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	571,331					<b>571,331</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	28,964					<b>28,964</b>	<b>2</b>
For Mains	101,094					<b>101,094</b>	<b>3</b>
<b>Other (specify):</b>							
FOR HYDRANTS	13,529					<b>13,529</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>714,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>714,918</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	552,322					<b>552,322</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	18,129	3
SPECIAL REDEMPTION FUND	14,750	4
<b>Total (Acct. 125):</b>	<b>32,879</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	15,013	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>15,013</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER CHARGES	8,752	13
HYDRANT RENTAL	1,317	14
OVER PAYMENTS TO VILLAGE	14,812	15
<b>Total (Acct. 145):</b>	<b>24,881</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	976,178	0	0	0	<b>976,178</b>	<b>1</b>
Materials and Supplies	4,045	0	0	0	<b>4,045</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	216,735	0	0	0	<b>216,735</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	643,124	0	0	0	<b>643,124</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>120,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,364</b>	
Net Operating Income	25,536	0	0	0	<b>25,536</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>21.22%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>21.22%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	4,619	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(14,683)	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>(10,064)</b>	
<b>Net Income</b>		
Net Income	14,269	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

---

**1. Acquisitions.**

THE VILLAGE OF WHITE LAKE BORROWED \$875,000 FOR THE MUNICIPALITY'S TAX INCREMENTAL FINANCING DISTRICT NO. 1. THE VILLAGE ALSO RECEIVED A COMMUNITY DEVELOPMENT BLOCK GRANT OF \$101,086. FUNDS FROM THE TIF AND CDBG WERE USED FOR THE WATER UTILITY ADDITIONS IN THE MAINS (343), SERVICES (345), AND HYDRANTS (348) ACCOUNTS. THE WATER UTILITY ALSO PURCHASED A USED PLOW TRUCK IN OTHER GENERAL EQUIPMENT (379).

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

---

**5. Obligations incurred or assumed, excluding commercial paper.**

---

**6. Formal proceedings with the Public Service Commission.**

---

**7. Any additional matters.**

---

---

## FINANCIAL SECTION FOOTNOTES

---

### Balance Sheet (Page F-05)

SEE FOOTNOTE ON ACQUISITIONS - F-21.

---

---

**FINANCIAL SECTION FOOTNOTES**

---

**Identification and Ownership (Page iv)**

Mike Grady called on 10/29/99. Water kwh 51,766, sewer kwh 34,529. He said the 45 services added are probably not in use and he'll move them to column h.  
ele

October 28, 1999

Mr. Jason A. Wolfe, Superintendent  
Village of White Lake Water Utility  
615 School Street  
P.O. Box 8  
White Lake, WI 54491-0008

1998 Analytical Review DWCCA-6505-ELE

Dear Mr. Wolfe:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted 17 kWh reported for pumping on page W-10. However, if we divide the \$4,153 reported as fuel expense on page W-5 by 6 cents (the average cost of a kWh), the result is 69,216 kWh. Please provide the correct kWh used for pumping or otherwise explain the 17 reported on page W-10.

2. During our review, we noted 219 services in use end of year reported on page W-16. However, only 168 meters in use are reported on page W-17. We noted 45 services were added in 1998. We assume those services should be reported in column (h), page W-16, as not in use. Please confirm that is the case, or otherwise explain why there are a significant number of unmetered services.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

---

## FINANCIAL SECTION FOOTNOTES

---

Elaine L. Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 28, 1999 rev letters.doc

cc: Mr. Joe E. Edelman, President

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	95,873	1
<b>Total Sales of Water</b>	<b>95,873</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	256	2
Other Water Revenues (474)	1,959	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,215</b>	
<b>Total Operating Revenues</b>	<b>98,088</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	16,690	5
General Operating Expenses (680-690)	12,770	6
<b>Total Operation and Maintenance Expenses</b>	<b>29,460</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	19,826	7
Amortization Expense (404)		8
Taxes (408)	23,266	9
<b>Total Other Operating Expenses</b>	<b>43,092</b>	
<b>Total Operating Expenses</b>	<b>72,552</b>	
<b>NET OPERATING INCOME</b>	<b>25,536</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	147	6,626	39,679	4
Commercial	10	300	2,326	5
Industrial	5	725	3,985	6
<b>Total Metered Sales to General Customers (461)</b>	<b>162</b>	<b>7,651</b>	<b>45,990</b>	
Private Fire Protection Service (462)	2		3,367	7
Public Fire Protection Service (463)	1		36,111	8
Other Sales to Public Authorities (464)	9	1,927	10,405	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>174</b>	<b>9,578</b>	<b>95,873</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
NONE	NONE	0	0	1
<b>Total</b>		<b>0</b>	<b>0</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	36,111	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>36,111</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	256	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>256</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
STANDBY WATER SERVICE CHARGES	1,640	8
SEASONAL HOOK-UP CHARGES	319	9
<b>Total Other Water Revenues (474)</b>	<b>1,959</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	7,143	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,153	3
Chemicals (630)		4
Supplies and Expenses (640)	2,554	5
Repairs of Water Plant (650)	788	6
Transportation Expenses (660)	2,052	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>16,690</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	2,847	8
Office Supplies and Expenses (681)	1,632	9
Outside Services Employed (682)	4,665	10
Insurance Expense (684)	2,976	11
Employees Pensions and Benefits (686)	600	12
Regulatory Commission Expenses (688)	50	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>12,770</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>29,460</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		22,498	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>22,498</b>	
Social Security		768	3
PSC Remainder Assessment		0	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>23,266</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Langlade				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.196029				3
County tax rate	mills		6.398137				4
Local tax rate	mills		13.037782				5
School tax rate	mills		11.051193				6
Voc. school tax rate	mills		1.771469				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.454610</b>				10
Less: state credit	mills		1.821575				11
<b>Net tax rate</b>	mills		<b>30.633035</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>13.037782</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.822662</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>25.860444</b>				17
<b>Total Tax Rate</b>	mills		<b>32.454610</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.796819</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.633035</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.408979</b>				21
Utility Plant, Jan. 1	\$	<b>900,831</b>	900,831				22
Materials & Supplies	\$	<b>4,045</b>	4,045				23
<b>Subtotal</b>	\$	<b>904,876</b>	<b>904,876</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>904,876</b>	<b>904,876</b>				26
Assessment Ratio	dec.		1.018610				27
<b>Assessed Value</b>	\$	<b>921,716</b>	<b>921,716</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.408979</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>22,498</b>	<b>22,498</b>				30
Tax Equivalent per 1994 PSC Report	\$	24,873					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	22,498					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>22,498</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	6,183		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	128,659		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	2,784		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>137,626</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	176,803		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	32,641		20
<b>Total Pumping Plant</b>	<b>209,444</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	584		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			6,183	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			128,659	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,784	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>137,626</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			176,803	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			32,641	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>209,444</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			584	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	122,603		26
Transmission and Distribution Mains (343)	335,702	101,094	27
Fire Mains (344)			28
Services (345)	29,431	28,214	29
Meters (346)	8,561		30
Hydrants (348)	27,303	13,529	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>524,184</b>	<b>142,837</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)	9,632		34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	22,499	2,750	38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>32,131</b>	<b>2,750</b>	
<b>Total utility plant in service directly assignable</b>	<b>903,385</b>	<b>145,587</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>903,385</b>	<b>145,587</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			122,603 26
Transmission and Distribution Mains (343)			436,796 27
Fire Mains (344)			0 28
Services (345)			57,645 29
Meters (346)			8,561 30
Hydrants (348)			40,832 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>667,021</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			9,632 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			25,249 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>34,881</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,048,972</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,048,972</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,728	1,728	1
February			1,830	1,830	2
March			1,040	1,040	3
April			1,454	1,454	4
May			1,806	1,806	5
June			920	920	6
July			1,503	1,503	7
August			1,261	1,261	8
September			1,142	1,142	9
October			1,237	1,237	10
November			1,069	1,069	11
December			1,096	1,096	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>16,086</b>	<b>16,086</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,425	13
Less: Other utility use				3,582	14
Other utility use explanation:					15
FREEZING PREVENTION,BREAKS,FIRE FIGHTING					
Water pumped into distribution system				10,079	16
Less: Water sold				9,578	17
Losses and unaccounted for				501	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				150	21
Date of maximum: 6/1/1998					22
Cause of maximum:					23
BROKEN WATER MAIN					
Minimum gallons pumped by all methods in any one day during reporting year				150	24
Date of minimum: 11/29/1998					25
Total KWH used for pumping for the year				51,766	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
104 BISSELL STREET	1	96	12	35,000	Yes	<b>1</b>
506 OAK STREET	2	92	12	41	No	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	672411W07W1460217F	R-628-01-841-R2099383		<b>1</b>
Location	506 OAK STREET	104 BISSELL STREET		<b>2</b>
Purpose	S	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	SIMMONS	LAYNE-NORTHWEST		<b>5</b>
Year Installed	1993	1976		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	300	600		<b>8</b>
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC	EMERISON ELECTRIC		<b>10</b>
Year Installed	1993	1976		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	20	40		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1976		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	96		10
			11
Total capacity in gallons	100		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	T	6.000	5,224				5,224
P	T	6.000	2,484				2,484
A	T	8.000	9,674				9,674
M	T	8.000	0	4,552			4,552
P	S	8.000	746				746
A	S	10.000	5,992				5,992
<b>Total Within Municipality</b>			<b>24,120</b>	<b>4,552</b>	<b>0</b>	<b>0</b>	<b>28,672</b>
<b>Total Utility</b>			<b>24,120</b>	<b>4,552</b>	<b>0</b>	<b>0</b>	<b>28,672</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	138				138		1
M	1.000	25	31			56	31	2
M	1.250	3				3		3
M	1.500	2				2		4
A	1.500	1				1		5
M	2.000	2	14			16	14	6
P	4.000	1				1		7
P	8.000	1				1		8
P	10.000	1				1		9
<b>Total Utility</b>		<b>174</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>219</b>	<b>45</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	153				153	2	1
0.750	6				6	6	2
1.000	6				6		3
1.500	4				4		4
2.000	1				1		5
<b>Total:</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170</b>	<b>8</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	141	7	1	2		2	153	1
0.750	3	1	1	1			6	2
1.000	1		2	3			6	3
1.500			1	3			4	4
2.000				1			1	5
<b>Total:</b>	<b>145</b>	<b>8</b>	<b>5</b>	<b>10</b>	<b>0</b>	<b>2</b>	<b>170</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	50	8			58	2
<b>Total Fire Hydrants</b>	<b>50</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>58</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	58
Number of distribution system valves end of year:	58
Number of distribution valves operated during year:	45

---

## WATER OPERATING SECTION FOOTNOTES

---

### Taxes (Acct. 408 - Water) (Page W-06)

THERE WAS PSC REMAINDER ASSESSMENT IN 1998.

---

### Property Tax Equivalent (Water) (Page W-07)

THE PROPERTY TAX EQUIVALENT USED IS THE LOWER TAX EQUIVALENT. TO USED THE LOWER RATE WAS APPROVED BY THE VILLAGE BOARD OF TRUSTEES ON APRIL 14,1998.

---

### Pumping and Purchased Water Statistics (Page W-10)

Mike Grady called on 11/4/99. 51,766 kwh used by water department, 34,529 kwh used by sewer department. ele

---

### Water Mains (Page W-15)

THE WATER MAINS ADDED IN 1998 WERE FINANCED BY TIF AND BDBG FUNDS. SEE F-21 ON ACQUISITIONS.

---

### Water Services (Page W-16)

THE WATER SERVICES ADDED IN 1998 WAS FINANCED BY TIF AND CDBG FUNDS. SEE F-21 ON ACQUISITIONS.

Talked to Mike Grady, new operator. 45 services added probably not in use yet. 10/29/99 ele

---